

**TRANSPARENCY AND ACCOUNTABILITY OF
SCHOOL OPERATIONAL ASSISTANCE MANAGEMENT
(A Site Study at State Owned Junior High School 1 Bobotsari, Purbalingga)**

THESIS

Proposed to :

**Submitted as a Partial Fulfillment of the Requirements
for Getting Magister Degree
in Educational Management Department**



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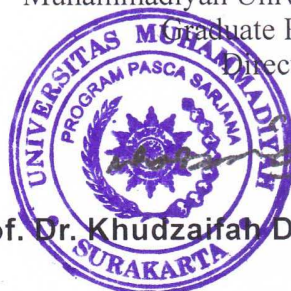
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I declare truly that the thesis I have submitted is originally made by myself, for exception are citations and resumes that thoroughly I have explained in the sources, and if in the future it can be proved that my thesis is one of plagiarism, I am willing if my title and master certificate given by the university will be cancelled.

Surakarta, 18 October 2012

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MOTTO AND DEDICATION

MOTTO

Think positive, practice positive, be positive , share positive
(Mark Joyce)

DEDICATION

To my husband , my father, my parent ,
my sister , my brother and my children
that always support me

ACKNOWLEDGEMENT

Praise and gratitude to Allah SWT, for blessing the writer in accomplishing this research paper entitled “ *Transparency and Accountability of School Operational Assistance Management “ (A Site Study at State Owned Junior High School 1 Bobotsari, Purbalingga)* . This thesis is one of academic requirements to get the degree of Educational Management Master on Graduate School, Muhammadiyah University of Surakarta.

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Surakarta, 18 October 2012

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ABSTRACT

Enny Kustiyah Rumiya, Q.100.100.273. Transparency and Accountability of School Operational Assistance Management (Site Study at State Owned Junior High School 1 Bobotsari, Purbalingga). Thesis. Postgraduate. Universitas Muhammadiyah Surakarta 2012.

Accountability and transparency of School Operational Assistance financial management are influenced by financial management system that is conducted by school. Although there are regulations in SOA fund management but many schools do not achieve transparency and accountability in the management of SOA. Therefore, the ethnographer wanted to know how is SOA fund management at State Owned Junior High School 1 Bobotsari, Purbalingga. The research objective was to describe the transparency and accountability of fund management include (1) planning budget (Income and Expenditure of School Budget), (2) the realization of SOA budget and (3) reporting use of SOA funds at State Owned Junior High School 1 Bobotsari.

This type of research conducted at State Owned Junior High School 1 Bobotsari is qualitative ethnographic methods. The data used consists of primary data and secondary data, data sources are principal, treasurer, teachers and community members (the committee). Methods of data collection are conducted by interview, observation and documentation study. Steps of data analysis (1) data reduction, (2) the presentation of data, and (3) inference or verification. While the validity of the data is done using four criteria: degree of credibility, transferability, dependability and confirmability.

Based on the research that has been done in State Owned Junior High School 1 Bobotsari it can be found data : transparency and accountability in budget planning by involving the school and community (committee) to account using the SOA instructions, there is transparency and accountability realization from local government and the realization of the activities at the school adjusted with IESB, transparency and accountability in the use of SOA funds reporting developed with the school community and the committee based on SOA technical guidance year 2012. From the research conducted at State Owned Junior High School 1 Bobotsari, it can be concluded that transparency and accountability in the management of the SOA funds have been realized well included the planning, budget reporting and realization of SOA funds use in State Owned Junior High School 1 Bobotsari.

Key words: transparency, accountability, planning, realization, reporting, management

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